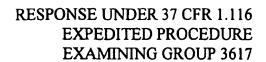
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CERTIFICATE OF MAILING UNDER 37 C.F.R. § 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as First Class Mail in an envelope addressed to: Vital Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 15, 2004

James W. Paul, Reg. No. 29,967

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## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

RICHARD D. LEE, et al.

Serial No. 10/608,787

Filed: June 26, 2003

For: DIRECTABLE EXHAUST FOR

WATER SPORT TOW BOAT

Examiner: Andrew D. Wright

Group Art Unit: 3617

Docket No.: FINEL 63549

December 15, 2004

Los Angeles, California 90045

## AMENDMENT AFTER FINAL REJECTION UNDER 37 CFR 1.116

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This is in reply to the Office Action dated October 15, 2004, which was made

final.

Please enter the following amendments:

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